Internal Control Questionnaire General Ledger Accounting

| Internal Controls Considerations/Improvements                                                                                                                                                                      |               |                |               |                   |                  |              |                 |             |                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|---------------|-------------------|------------------|--------------|-----------------|-------------|-----------------------------------------|
|                                                                                                                                                                                                                    |               |                |               |                   |                  |              |                 |             |                                         |
|                                                                                                                                                                                                                    |               | a result of a  |               |                   |                  |              |                 |             |                                         |
| administration, has there been any modification of practices or procedures                                                                                                                                         |               |                |               |                   |                  |              |                 |             |                                         |
| and/or modification or improvements in the area of Internal Controls?                                                                                                                                              |               |                |               |                   |                  |              |                 |             |                                         |
|                                                                                                                                                                                                                    |               |                |               |                   |                  |              |                 |             |                                         |
| EP Examiners will often ask a series of questions early in the examination                                                                                                                                         |               |                |               |                   |                  |              |                 |             |                                         |
| process, generally during one of the initial interviews, relating to plan failures.  Consider the responses to the following questions. The Service will be particularly interested                                |               |                |               |                   |                  |              |                 |             |                                         |
|                                                                                                                                                                                                                    |               |                |               |                   |                  |              | rly intereste   | ed          |                                         |
|                                                                                                                                                                                                                    |               | 6 below rela   |               |                   | <u>'</u>         |              |                 |             |                                         |
| enhancements made in selected Internal Controls and/or practices or procedures to preclude similar errors in the future. Questions asked could include:                                                            |               |                |               |                   |                  |              |                 |             |                                         |
| to preclude                                                                                                                                                                                                        | similar erro  | ors in the fut | ure. Quest    | ions asked        | could includ     | de:          |                 |             | ļ                                       |
|                                                                                                                                                                                                                    |               |                |               |                   |                  |              |                 |             | <u> </u>                                |
| 1) What pro                                                                                                                                                                                                        | ocedures or   | checks and     | balances of   | do you have       | in place to      | identify ope | erational fail  | ures?       | ļ                                       |
| 0, 5                                                                                                                                                                                                               |               |                |               | 141 41            |                  |              |                 |             | <u> </u>                                |
| 2) Do you l                                                                                                                                                                                                        | know of any   | operationa     | or form fai   | lures with th     | ne plan?         |              |                 |             | <u> </u>                                |
| 0) 14/1 /                                                                                                                                                                                                          | 4 6 11        |                |               | 11 1 14           |                  |              |                 |             | <del> </del>                            |
| 3) What are                                                                                                                                                                                                        | e the failure | s and how r    | nany years    | did it occur      | ?                |              |                 |             | <del> </del>                            |
| 4) 11 (1                                                                                                                                                                                                           | (-1)          |                | 1 11 .        | (1                |                  |              |                 |             |                                         |
| 4) Have the                                                                                                                                                                                                        | e failures be | en correcte    | d and now     | were tney c       | orrected?        |              |                 |             | <del> </del>                            |
| C) \//b at                                                                                                                                                                                                         |               | - for the foi  | l             |                   |                  |              |                 |             |                                         |
| 5) what wa                                                                                                                                                                                                         | is the reaso  | n for the fai  | iures?        |                   |                  |              |                 |             |                                         |
| C) Mag con                                                                                                                                                                                                         | rootion con   | sidered for a  | ull vooro /bo |                   | 0.00 1110.00 101 | riovrod/2    |                 |             |                                         |
| 6) Was correction considered for all years (how many years were reviewed)?                                                                                                                                         |               |                |               |                   |                  |              |                 |             |                                         |
| 7) What pr                                                                                                                                                                                                         | acticos/proc  | edures wer     | o proviouely  | in place of       | nd what nov      | v procedure  | s have been     |             |                                         |
| 7) What practices/procedures were previously in-place and what new procedures have been implemented so future failures don't occur?                                                                                |               |                |               |                   |                  |              |                 |             |                                         |
| impiemen                                                                                                                                                                                                           | eu so iutuie  |                | iii occui:    |                   |                  |              |                 |             |                                         |
| 8) Did you use the current EPCRS (Rev. Proc. 200-50) to assist in determining was a Self-correctable error?                                                                                                        |               |                |               |                   |                  |              |                 |             | error?                                  |
| o) Dia you                                                                                                                                                                                                         | asc the can   | TOTAL ET OTTO  | /(1107.1100   | . 200 00) 10      | doolot III d     |              | was a con c     | Oncolabic   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
|                                                                                                                                                                                                                    |               |                |               |                   |                  |              |                 |             |                                         |
| Depending                                                                                                                                                                                                          | on vour res   | sponses to t   | he above o    | uestions, pa      | articularly re   | lating to mu | ıltiple failure | s. severity | of                                      |
| Depending on your responses to the above questions, particularly relating to multiple failures, severity of the failures and the extent and methodology used for correction, that the Service will be particularly |               |                |               |                   |                  |              |                 |             |                                         |
| interested in your responses when determining whether any sanctions are appropriate, and if yes,                                                                                                                   |               |                |               |                   |                  |              |                 |             |                                         |
| the extent of the negotiated sanctions. In addition, the examiner will want to know whether                                                                                                                        |               |                |               |                   |                  |              |                 |             |                                         |
| any enhancements were made in selected Internal Controls and/or practices and procedures to                                                                                                                        |               |                |               |                   |                  |              |                 |             |                                         |
| preclude t                                                                                                                                                                                                         | nese same     | types of erro  | ors in future | vears.            | vis allu/ul L    | nachets all  | a procedule     | 3 IU        |                                         |
|                                                                                                                                                                                                                    |               | 71 0           |               | <i>y</i> = ====== | I .              | 1            | I .             | <u>I</u>    |                                         |